artisans for the United States. Criticizing also some measures of Mothers' Allowance administration, Mr. MacBride quoted an official statement in the House that 1,500 widows had been refused allowances as ineligible, yet a clause in the act enabled the commission to give an allowance to any widow who was in need of it. Some members of the board, he said, had fixed up regulations overriding the statute.

## Regime of Extravagance.

Mr. MacBride said he would "lay all ten fingers" on items of extravagant expenditure in connection with Government administration, proceeded to enumerate the Sutherland Commission, the timber probe, the Gregory Commission, the Government's propensities for hiring lawyers, rental of outside buildings for the departments, increased cost of dispensaries and of the Attorney-General's Department-all of which had totalled \$2,107,000 of "abso-

lute extravagance."

Dealing with Hydro, Mr. Mac-Bride said: "Knowing the potentiality of wealth in the development of the St. Lawrence, they-the opponents of Hydro-are conducting the same old propaganda. It is not Beck they want, nor Hydro; it is the whole principle of public ownership. If they can break Sir Adam Beck's heart and send him home sick to his bed, as they have done this week, they are sapping the strength of the man on whose shoulders the great burden has rested for the past 16 years. Frankly, I don't think this Government when it came in knew much about Hydro. I cannot remember having seen a single man on the Government side associated with it."

## Scores Gregory Commission.

Continuing after the evening recess, Mr. MacBride criticized the appointment of the Gregory Commis-

sion and the carrying out of the Backus "deal," and alleged failure on the part of the Government to improve agricultural conditions throughout the Province. The member for South Brant also twitted the occupants of the Treasury benches with side-stepping on the redistribution issue.

Premier Drury, he said, had informed the country that he desired to make the Hydro Commission responsible to the Legislature. And yet, in the face of that declaration, "he appoints Mr. Gregory, outside the Legislature, and makes the Hydro Com-

mission responsible to him."

Edgar Watson (U.F.O., North Victoria), who followed, launched out into an extended and detailed rebuttal to W. F. Nickle's attack on the Budget. Mr. Nickle, he said, had tried to prove the Provincial Treasurer had had a deficit of some two millions by going through the accounts and transferring a long list of capital specific expenditures from account to ordinary. At best, said Mr. Watson, the disposition of these and similar items was a matter of some difficulty. It was not easy to tell what actually was capital expenditure and what was current. But, contrary to the practice of other Governments, this Government had left the arrangement of the accounts to the departmental experts, who had actually handled the money.

He submitted that his investigation had shown that "the statements made by the member for Kingston with reference to the falsity of the surplus need not necessarily be accepted at face value by the members of this House or by the people of Ontario. There is abundant proof to show that the Government made conscieutious effort to charge the accounts where they should have been charged. There is not the slightest evidence to show that members of the Government went to the departments and said 'Go heavy on the capital and light on the ordinary."

## Financial Survey Needed.

Mr. Watson proceeded to deal that had been criticisms with launched in connection with Government bookkeeping methods, stating that he hesitated to defend the variations in the date for the closing of the Government book of receipts. But it was not a system instituted by the present Administration, he declared, as instanced in the information given to the House by the

Provincial Treasurer. He turned to attack the late Government on its administration record, instancing the loss of a mil-

Tion dollars as a result of their of succession-duty-free issuance bonds. He urged that what was needed now in the Province was a financial survey.

## Autoists "Soaked."

In passing, the member for North Victoria stated that Government profit upon the sale of automobile markers at \$1 a pair was around 78 per cent., the net cost to the Government being around 22 cents. He submitted that the Government's increase in revenues were drawn from sources that did not burden the farmer or the poor man. tailing such items of taxation as racetrack betting, insurance, succession duties, etc., he asked in each instance if they could be considered unwarranted taxation. He compared Ontario's net yield on bond issues with those of the Western Provinces, which, in every instance. showed returns favorable to the Ontario security. Provincial Treasurer Smith's \$15,000,000 of 1922, to yield only 5.01 per cent., he conceived to be an especially good piece of financing.

John Joynt (Conservative, North Huron) adjourned the debate.